

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS**

**§143. COMPROMISE OF TAX LIABILITY**

The State Tax Assessor may compromise a tax liability arising under this Title upon the grounds of doubt as to liability or doubt as to collectibility, or both. Upon acceptance by the assessor of an offer in compromise, the liability of the taxpayer in question is conclusively settled and neither the taxpayer nor the assessor may reopen the case except by reason of falsification or concealment of assets by the taxpayer, fraud or mutual mistake of a material fact. The decision of the assessor to reject an offer in compromise is not subject to review under section 151. The assessor's authority to compromise a tax liability pursuant to this section is separate from and in addition to the assessor's authority to cancel or abate a tax liability pursuant to section 142. [2011, c. 439, §1 (AMD); 2011, c. 439, §12 (AFF).]

The submission of an offer in compromise does not automatically operate to stay the collection of a tax liability, but the assessor may stay collection action if the interests of the State are not jeopardized by that action. [1993, c. 486, §1 (NEW).]

The assessor may adopt rules regarding the procedures to be followed for the submission and consideration of offers in compromise. [1993, c. 486, §1 (NEW).]

**SECTION HISTORY**

1993, c. 486, §1 (NEW). 1999, c. 708, §7 (AMD). 2011, c. 439, §1 (AMD). 2011, c. 439, §12 (AFF).

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